

**REGISTERED COMPANY NUMBER: 09235505 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1174081**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2021  
for  
Sailship Training & Learning for Life

Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

Contents of the Financial Statements  
for the Year Ended 30 September 2021

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

To provide a vocational/therapeutic day provision, in an environment that offers quality education through life skills learning and work skills training and also therapy/counselling for learning disabled adults and young people. We welcome people who are in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage and aim to provide relief by assistance to such people, in particular, but not exclusively, by the provision of activities to develop their mental, physical and moral capabilities.

We continue to develop and maintain provision of the vocational enterprises (Kitchen Retail Crafts, Café, Woodwork, Willow Crafts, Soft Crafts, Horticultural Enterprise) and the land on which horticultural and therapeutic gardening is carried out.

Sailship includes and welcomes invited community groups to the charity and also members of the public, ensuring it upholds safeguarding legislation/regulations, enabling joint working opportunities and community inclusion to the project.

We continue to deliver ASDAN courses and aim to include RHS/City & Guilds Courses to the vocational element of the charity. We also intend to continue to develop our work with other agencies and individuals, via community outreach projects. Post Covid-19 and the closure of the site for some time, during lockdown, we are now fully re-opened to our Trainees and the charity has continued its linking further with the local community. A positive situation, brought about by the pandemic. Whilst some Trainees remain at home, most have returned to their placements. An integrated approach of outreach/on site support will continue, until all feel able to return to their on-site support arrangements.

## **ACHIEVEMENT AND PERFORMANCE**

Sailship is a high-quality, vocational training, life skills learning and therapeutic well-being provider for our clients, known as 'Trainees'. All staff are qualified and trained to a high standard. Provision in 2020/2021 consisted of a 5 days/week offer to our clients with a staff team of experienced Learning Support Assistants, a fully qualified counsellor (BA hons), 3 subject specialist tutors and maintenance staff who helped to develop the land, as well as maintain the existing structures/land. We have a dedicated Trustee Board of 4 members and together with the CEO/Trustee we are continuing, working with all relevant outside agencies, attending meetings and completing all relevant paperwork, to ensure our Trainees receive the very best training, learning and support. In 2020 Sailship began to develop a conservation area where our Trainees and other invited groups (eg schools/clubs/community groups) will be able to take part in educational conservation/preservation/ecology projects. This project hopes to be a major contributor to the preservation of our local natural environment and successful funding to aid its progress has been achieved. Our latest project, funded by Sport England/Active Essex & The Colchester Catalyst Charity, a health/well-being accessible pathway, affords opportunity for all members of the public, especially those who require a safe place to exercise, for walking/jogging, wheelchair riding, walking aid assisted, to support improved physical and mental health.

## **FINANCIAL REVIEW**

We have a pepper-corn lease on the land we utilise which is owned by another charity (RGAT - Rush Green Allotment Trust) and have paid our rent on time. Sailship TLL (Training and Learning for Life) is contracted to Essex County Council as a Day Service Provider to adults with learning disabilities/ mental health support needs and in 2020 increased the contract from 41 to 43 placement days, despite the pandemic, securing sufficient income to therefore pay staff wages beyond the minimum wage level. All eligible staff are enrolled in the work place pension scheme. We have successfully secured ongoing funding, ring-fenced, for the CEO salary, which began in June 2020, to the sum of £99,000, for a further 3 years funding award, from June 2020- June 2023. In September 2020, the charity awarded a salary raise to the CEO. Therefore, the charity now partially funds its CEO to the sum of £4,950 per annum, thus increasing the salary from the funded amount of £33,000, to £37,950.

We continue to utilise independent income to further develop the provision of horticultural, craft, kitchen crafts and life skills/work skills training, by purchasing all necessary goods/materials. Also, materials for the provision of course materials for ASDAN entrants. We have paid all VAT on any goods amounts ourselves. We shall continue to strive to build reserves, despite the difficulties caused by the pandemic, due to closure. We will continue to apply for relevant grant funding to further assist in the development of the charity.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Charity constitution**

The charitable company was incorporated on 1st August 2017.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

09235505 (England and Wales)

### **Registered Charity number**

1174081

### **Registered office**

### **Trustees**

Ms F E Barritt	Chief Executive Director / Trustee
Lt Col T R Cottey Retd	Non- Executive Director / Chair of the Board of Trustees
Mr D G Newport	Non- Executive Director /Trustee
Mrs J Weller	Non- Executive Director / Trustee

### **Independent Examiner**

Goody Chartered Accountants & Tax Advisors  
ICAEW  
Goody Chartered Accountants and Tax Advisors  
Unit 8 Old Forge Court  
Colchester Road  
Elmstead Market  
Colchester  
Essex  
CO7 7EA

Approved by order of the board of trustees on 15 June 2022 and signed on its behalf by:

Ms F E Barritt CEO - Trustee

**Independent examiner's report to the trustees of Sailship Training & Learning for Life ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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15 June 2022

Sailship Training & Learning for Life

Statement of Financial Activities  
for the Year Ended 30 September 2021

	Notes	Unrestricted fund £	Restricted fund £	30.9.21 Total funds £	30.9.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		133,629	58,422	192,051	152,364
Other income		-	-	-	6,623
<b>Total</b>		133,629	58,422	192,051	158,987
<b>EXPENDITURE ON</b>					
Raising funds	2	128,759	58,422	187,181	140,763
<b>NET INCOME</b>		4,870	-	4,870	18,224
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		87,326	-	87,326	69,102
<b>TOTAL FUNDS CARRIED FORWARD</b>		92,196	-	92,196	87,326

The notes form part of these financial statements

Sailship Training & Learning for Life

Balance Sheet

30 September 2021

	Notes	Unrestricted fund £	Restricted fund £	30.9.21 Total funds £	30.9.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	27,052	-	27,052	27,953
<b>CURRENT ASSETS</b>					
Debtors	8	14,903	-	14,903	16,090
Cash at bank		58,103	14,687	72,790	73,434
		<u>73,006</u>	<u>14,687</u>	<u>87,693</u>	<u>89,524</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(7,862)	(14,687)	(22,549)	(30,151)
<b>NET CURRENT ASSETS</b>		<u>65,144</u>	<u>-</u>	<u>65,144</u>	<u>59,373</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>92,196</u>	<u>-</u>	<u>92,196</u>	<u>87,326</u>
<b>NET ASSETS</b>		<u>92,196</u>	<u>-</u>	<u>92,196</u>	<u>87,326</u>
<b>FUNDS</b>	10				
Unrestricted funds				92,196	87,326
<b>TOTAL FUNDS</b>				<u>92,196</u>	<u>87,326</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 June 2022 and were signed on its behalf by:

F E Barritt CEO - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery                      - 25% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. RAISING FUNDS**

**Raising donations and legacies**

	30.9.21	30.9.20
	£	£
CEO's remuneration etc	38,363	33,000
Staff costs	104,976	81,058
Support costs	27,501	22,778
	<u>170,840</u>	<u>136,836</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	30.9.21	30.9.20
	£	£
Depreciation - owned assets	<u>2,068</u>	<u>3,438</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	30.9.21	30.9.20
	£	£
CEO's remuneration	<u>38,363</u>	<u>33,000</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	30.9.21	30.9.20
Director/Trustees	-	1
Other	-	8
	<u>-</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	113,295	39,069	152,364
Other income	6,623	-	6,623
<b>Total</b>	119,918	39,069	158,987
<b>EXPENDITURE ON</b>			
Raising funds	101,694	39,069	140,763
<b>NET INCOME</b>	18,224	-	18,224
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	69,102	-	69,102
<b>TOTAL FUNDS CARRIED FORWARD</b>	87,326	-	87,326

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 October 2020	40,349
Additions	1,167
At 30 September 2021	41,516
<b>DEPRECIATION</b>	
At 1 October 2020	12,396
Charge for year	2,068
At 30 September 2021	14,464
<b>NET BOOK VALUE</b>	
At 30 September 2021	27,052
At 30 September 2020	27,953

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.21	30.9.20
	£	£
Trade debtors	14,903	16,090

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.21	30.9.20
	£	£
Social security and other taxes	1,841	3,022
Other creditors	19,688	26,109
Accrued expenses	1,020	1,020
	22,549	30,151

**10. MOVEMENT IN FUNDS**

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	87,326	4,870	92,196
<b>TOTAL FUNDS</b>	87,326	4,870	92,196

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	133,629	(128,759)	4,870
<b>Restricted funds</b>			
Restricted Funds	58,422	(58,422)	-
<b>TOTAL FUNDS</b>	192,051	(187,181)	4,870

**Comparatives for movement in funds**

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	69,102	18,224	87,326
<b>TOTAL FUNDS</b>	69,102	18,224	87,326

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	119,918	(101,694)	18,224
<b>Restricted funds</b>			
Restricted Funds	39,069	(39,069)	-
<b>TOTAL FUNDS</b>	<u>158,987</u>	<u>(140,763)</u>	<u>18,224</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	69,102	23,094	92,196
<b>TOTAL FUNDS</b>	<u>69,102</u>	<u>23,094</u>	<u>92,196</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	253,547	(230,453)	23,094
<b>Restricted funds</b>			
Restricted Funds	97,491	(97,491)	-
<b>TOTAL FUNDS</b>	<u>351,038</u>	<u>(327,944)</u>	<u>23,094</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2021.

# Sailship Training & Learning for Life

## Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	30.9.21 £	30.9.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Income	133,629	113,296
Grants	58,422	39,068
	<hr/> 192,051	<hr/> 152,364
<b>Other income</b>		
Government grants - Covid 19	-	6,623
	<hr/> 192,051	<hr/> 158,987
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
CEO's remuneration	38,363	33,000
Wages	99,092	75,514
Subcontractors	1,241	2,138
Pensions	4,643	3,406
	<hr/> 143,339	<hr/> 114,058
<b>Other trading activities</b>		
Purchases	16,341	3,927
<b>Support costs</b>		
<b>Management</b>		
Rates and water	657	1,366
Insurance	1,429	925
Light and heat	1,514	1,718
Stationery and telephone	4,253	4,114
Sundry expenses	14,830	4,351
Travel	42	-
Training	330	1,186
Repairs	939	4,300
	<hr/> 23,994	<hr/> 17,960
<b>Finance</b>		
Accountancy	1,440	1,380
Depreciation of tangible fixed assets	2,067	3,438
	<hr/> 3,507	<hr/> 4,818
Total resources expended	<hr/> 187,181	<hr/> 140,763
<b>Net income</b>	<hr/> 4,870	<hr/> 18,224

This page does not form part of the statutory financial statements